


Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 07-01-2015, and ending 06-30-2016

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
INSTITUTE FOR JUSTICE
% DANIEL KNEPPER
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
901 NORTH GLEBE ROAD Suite 900

City or town, state or province, country, and ZIP or foreign postal code
ARLINGTON, VA 22203

F Name and address of principal officer
SCOTT G BULLOCK
901 N GLEBE RD STE 900
ARLINGTON, VA 22203

D Employer identification number
52-1744337

E Telephone number
(703) 682-9320

G Gross receipts \$ 28,758,447

H(a) Is this a group return for subordinates?
No ☐ Yes ☒

H(b) Are all subordinates included?
If "No," attach a list (see instructions) ☐ Yes ☐ No

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.IJ.ORG

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1991

M State of legal domicile DC

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	129
6 Total number of volunteers (estimate if necessary)	6	50
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	30,397,072	26,553,699
9 Program service revenue (Part VIII, line 2g)	3,394,895	452,549
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	244,368	508,302
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	87,588	319,411
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,123,923	27,833,961

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	300,000
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	12,713,903	12,490,416
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,391,978		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,395,138	6,333,047
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	18,109,041	19,123,463
19 Revenue less expenses Subtract line 18 from line 12	16,014,882	8,710,498

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	73,113,753	82,454,637
21 Total liabilities (Part X, line 26)	3,970,681	4,747,211
22 Net assets or fund balances Subtract line 21 from line 20	69,143,072	77,707,426

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2017-03-16
Date

SCOTT G BULLOCK PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
DANIEL O'SHEA

Preparer's signature
DANIEL O'SHEA

Date

Check ☐ if self-employed

PTIN
P00957510

Firm's name ▶ COHNREZNICK LLP

Firm's EIN ▶

Firm's address ▶ 7501 WISCONSIN AVENUE 400E
BETHESDA, MD 208146583

Phone no (301) 652-9100

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990(2015)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐

☒

1 Briefly describe the organization's mission

THROUGH STRATEGIC LITIGATION, TRAINING, COMMUNICATION, ACTIVISM AND RESEARCH, THE INSTITUTE FOR JUSTICE (IJ) ADVANCES A RULE OF LAW UNDER WHICH INDIVIDUALS CAN CONTROL THEIR DESTINIES AS FREE AND RESPONSIBLE MEMBERS OF SOCIETY. IJ LITIGATES TO SECURE ECONOMIC LIBERTY, SCHOOL CHOICE, PRIVATE PROPERTY RIGHTS, FREEDOM OF SPEECH AND OTHER VITAL INDIVIDUAL LIBERTIES, AND TO RESTORE CONSTITUTIONAL LIMITS ON THE POWER OF GOVERNMENT. IN ADDITION, IJ TRAINS LAW STUDENTS, LAWYERS AND POLICY ACTIVISTS IN THE TACTICS OF PUBLIC INTEREST LITIGATION. THROUGH THESE ACTIVITIES, IJ CHALLENGES THE IDEOLOGY OF THE WELFARE STATE AND ILLUSTRATES AND EXTENDS THE BENEFITS OF FREEDOM TO THOSE WHOSE FULL ENJOYMENT OF LIBERTY IS DENIED BY THE GOVERNMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code) (Expenses \$ 15,093,136 including grants of \$ 300,000) (Revenue \$ 452,549)
TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS THROUGH LITIGATION, EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO LIBERTY THROUGH MEDIA RELATIONS AND OUTREACH EVENTS, TRAIN LAWYERS AND STUDENTS TO PRESERVE CIVIL LIBERTIES. SEE SCHEDULE O FOR A LIST OF CASES IN LITIGATION.	
















4b	(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c	(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d	Other program services (Describe in Schedule O)
(Expenses \$	including grants of \$) (Revenue \$)

4e	Total program service expenses ▶	15,093,136
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	1 Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> 	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> 	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	60	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	129	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply	<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records	DANIEL KNEPPER 901 NORTH GLEBE RD STE 900 ARLINGTON, VA 22203 (703) 682-9320

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID B KENNEDY DIRECTOR	1 0 0 0	X						0	0	0
(2) ARTHUR DANTCHIK DIRECTOR	1 0 0 0	X						0	0	0
(3) ROBERT GELFOND DIRECTOR	1 0 0 0	X						0	0	0
(4) ROBERT A LEVY DIRECTOR	1 0 0 0	X						0	0	0
(5) KENNETH N LEVY DIRECTOR	1 0 0 0	X						0	0	0
(6) JIM LINTOTT DIRECTOR	1 0 0 0	X						0	0	0
(7) STEPHEN MODZELEWSKI DIRECTOR	1 0 0 0	X						0	0	0
(8) MARY E STIEFEL DIRECTOR	1 0 0 0	X						0	0	0
(9) ABIGAIL THERNSTROM DIRECTOR	1 0 0 0	X						0	0	0
(10) SCOTT BULLOCK PRESIDENT AND GENERAL COUNSEL	40 0 0 0	X		X				293,417	0	42,926
(11) WILLIAM MELLOR Founding Gen. Counsel/Chairman	40 0 0 0	X		X				505,085	0	75,800
(12) STEVEN ANDERSON EXEC VP-CFO/SEC'Y & TREASURER	40 0 0 0			X				262,527	0	40,112
(13) BETH STEVENS VP FOR DEVELOPMENT	40 0 0 0				X			200,781	0	36,472
(14) DEBORAH SIMPSON CHIEF OPERATING OFFICER	40 0 0 0				X			209,171	0	50,929

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) DANA BERLINER SR VP AND LITIGATION DIRECTOR	40 0 0 0				X			288,704	0	43,897
(16) JOHN KRAMER VP FOR COMMUNICATIONS	40 0 0 0				X			278,697	0	59,040
(17) BERT GALL SENIOR ATTORNEY (TEXAS)	40 0 0 0				X			216,130	0	32,416
(18) CLARK NEILY SENIOR ATTORNEY (TEXAS)	40 0 0 0					X		212,710	0	38,897
(19) BOB MCNAMARA SENIOR ATTORNEY	40 0 0 0					X		215,801	0	36,900
(20) WILLIAM MAURER MANAGING ATTORNEY (WA OFFICE)	40 0 0 0					X		158,706	0	29,749
(21) RICHARD KOMER SENIOR ATTORNEY	40 0 0 0					X		186,476	0	34,617
(22) JEFF ROWES SENIOR ATTORNEY (TEXAS)	40 0 0 0					X		214,394	0	39,304
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								3,242,599	0	561,059

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 33

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

3

Yes

No

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

4

Yes

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

5

No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
INTEGRAM, 22695 COMMERCE CENTER COURT DULLES, VA 20166	PRINTING/MAILING	110,018
DOYLE PRINTING OFFSET CO INC, 5206 46TH AVENUE HYATTSVILLE, MD 20781	PRINTING SERVICES	118,224
APPLIED INTELLIGENCE GROUP, 200 N GLEBE RD STE 803 ARLINGTON, VA 22203	IT CONTRACTORS	248,594
DATAPLEX, 1632 WOODSIDE DRIVE WOODBIDGE, VA 22191	PRINTING/MAILING	125,074
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 4		

Form **990** (2015)

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations . . .	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	26,553,699				
	g	Noncash contributions included in lines 1a-1f \$		888,035				
	h	Total. Add lines 1a-1f			26,553,699			
Program Service Revenue			Business Code					
	2a	ATTORNEY FEES	541100	437,149	437,149			
	b	HONORARIA	900099	15,400	15,400			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			452,549			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		527,359			527,359	
	4	Income from investment of tax-exempt bond proceeds . . .		0				
	5	Royalties		0				
	6a	(i) Real		(ii) Personal				
		99,054						
		b Less rental expenses		0				
		c Rental income or (loss)		99,054 0				
	d	Net rental income or (loss)		99,054			99,054	
	7a	(i) Securities		(ii) Other				
		905,429						
		b Less cost or other basis and sales expenses		921,914 2,572				
		c Gain or (loss)		-16,485 -2,572				
	d	Net gain or (loss)		-19,057			-19,057	
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a	0			
	b	Less direct expenses		b				
	c	Net income or (loss) from fundraising events . . .						
	9a	Gross income from gaming activities See Part IV, line 19		a	0			
	b	Less direct expenses		b				
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances		a	0			
		b Less cost of goods sold		b				
	c	Net income or (loss) from sales of inventory . . .						
Miscellaneous Revenue		Business Code						
11a	OTHER INCOME		541110	220,357	220,357			
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d			220,357				
12	Total revenue. See Instructions			27,833,961	672,906		607,356	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	300,000	300,000		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	2,724,519	2,205,728	229,287	289,504
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	7,878,535	6,744,179	722,662	411,694
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	545,922	463,043	45,831	37,048
9	Other employee benefits	712,113	575,434	91,216	45,463
10	Payroll taxes	629,327	527,941	58,680	42,706
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	401,499	31,010	358,998	11,491
c	Accounting	69,008		65,196	3,812
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	2,540			2,540
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,080,952	537,563	481,424	61,965
12	Advertising and promotion	90,586	89,468	1,118	
13	Office expenses	862,755	417,830	151,659	293,266
14	Information technology	82,122	35,829	37,660	8,633
15	Royalties	0			
16	Occupancy	1,697,766	1,376,477	196,122	125,167
17	Travel	725,573	703,690	11,583	10,300
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	218,341	207,020	9,701	1,620
20	Interest	3,234		3,234	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	427,910	347,341	44,956	35,613
23	Insurance	149,083	74,238	72,638	2,207
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	LEGAL RESEARCH TOOLS	215,307	214,013	1,294	
b	BOOKS AND SUBSCRIPTIONS	75,524	70,232	2,754	2,538
c	FILING AND COURT FEES	49,610	36,815	7,665	5,130
d	MISCELLANEOUS	54,118	51,206	2,533	379
e	All other expenses	127,119	84,079	42,138	902
25	Total functional expenses. Add lines 1 through 24e	19,123,463	15,093,136	2,638,349	1,391,978
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,000	1	3,112,479
	2	Savings and temporary cash investments			25,737,895	2	15,957,973
	3	Pledges and grants receivable, net			7,385,729	3	4,390,516
	4	Accounts receivable, net			2,683,868	4	356,400
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			250,224	9	147,338
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	3,983,986			
	b	Less: accumulated depreciation	10b	2,961,431	1,287,440	10c	1,022,555
	11	Investments—publicly traded securities			29,806,756	11	51,131,882
	12	Investments—other securities. See Part IV, line 11			5,761,061	12	5,978,107
	13	Investments—program-related. See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			199,780	15	357,387
	16	Total assets. Add lines 1 through 15 (must equal line 34)			73,113,753	16	82,454,637
Liabilities	17	Accounts payable and accrued expenses			2,405,167	17	2,549,948
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	75,099
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D			1,565,514	25	2,122,164
	26	Total liabilities. Add lines 17 through 25			3,970,681	26	4,747,211
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			60,337,444	27	65,259,761
	28	Temporarily restricted net assets			8,705,628	28	12,347,665
	29	Permanently restricted net assets			100,000	29	100,000
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			69,143,072	33	77,707,426
	34	Total liabilities and net assets/fund balances			73,113,753	34	82,454,637

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	27,833,961
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,123,463
3	Revenue less expenses Subtract line 2 from line 1	3	8,710,498
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	69,143,072
5	Net unrealized gains (losses) on investments	5	-146,144
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	77,707,426

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2015

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).**(Attach Schedule E (Form 990 or 990-EZ))

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See**section 509(a)(2).** (Complete Part III)

10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)	18,582,104	18,598,848	23,917,519	30,397,072	26,553,699	118,049,242
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	18,582,104	18,598,848	23,917,519	30,397,072	26,553,699	118,049,242
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						23,607,699
6 Public support. Subtract line 5 from line 4						94,441,543

Section B. Total Support						
Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4	18,582,104	18,598,848	23,917,519	30,397,072	26,553,699	118,049,242
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	85,201	161,654	173,350	330,583	626,413	1,377,201
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						0
11 Total support. Add lines 7 through 10						119,426,443
12 Gross receipts from related activities, etc (see instructions)					12	5,866,598
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	79.079 %
15 Public support percentage for 2014 Schedule A, Part II, line 14	15	77.460 %
16a 33 1/3% support test—2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

b 33 1/3% support tests—2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
<div>1</div> <div>Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i></div>		
<div>2</div> <div>Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i></div>		

Section C. Type II Supporting Organizations

	Yes	No
<div>1</div> <div>Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i></div>		

Section D. All Type III Supporting Organizations

	Yes	No
<div>1</div> <div>Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?</div>		
<div>2</div> <div>Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i></div>		
<div>3</div> <div>By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i></div>		

Section E. Type III Functionally-Integrated Supporting Organizations

<div>1</div> <div>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)</div> <div><div>a</div><div><input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.</div><div><div>b</div><div><input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.</div><div><div>c</div><div><input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).</div></div></div></div>		
<div>2</div> <div>Activities Test. Answer (a) and (b) below.</div>		
<div>a</div> <div>Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i></div>		
<div>b</div> <div>Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i></div>		
<div>3</div> <div>Parent of Supported Organizations. Answer (a) and (b) below.</div>		
<div>a</div> <div>Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.</div>		
<div>b</div> <div>Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.</div>		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

☐

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) <input type="checkbox"/>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013.			
e From 2014.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2016. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c Excess from 2013.			
d From 2014.			
e From 2015.			

Part VI Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization INSTITUTE FOR JUSTICE	Employer identification number 52-1744337
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV	
2	Political expenditures	\$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	\$
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	12,523													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	74,939													
c	Total lobbying expenditures (add lines 1a and 1b)	87,462													
d	Other exempt purpose expenditures	19,036,001													
e	Total exempt purpose expenditures (add lines 1c and 1d)	19,123,463													
f	Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000													
<table><thead><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></tbody></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000													
h	Subtract line 1g from line 1a If zero or less, enter -0-														
i	Subtract line 1f from line 1c If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

☐ Y e s

☐ No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a)2012	(b)2013	(c)2014	(d)2015	(e) Total
2a Lobbying nontaxable amount	790,605	854,416	1,000,000	1,000,000	3,645,021
b Lobbying ceiling amount (150% of line 2a, column(e))					5,467,532
c Total lobbying expenditures	59,017	38,717	112,819	87,462	298,015
d Grassroots nontaxable amount	197,651	213,604	250,000	250,000	911,255
e Grassroots ceiling amount (150% of line 2d, column (e))					1,366,883
f Grassroots lobbying expenditures	15,644	5,383	14,313	12,523	47,863

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space

☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4) (B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1
► \$

(ii)

Assets included in Form 990, Part X
► \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1
► \$

b

Assets included in Form 990, Part X
► \$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

Amount

1c

1d

1e

1f

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	100,000				
b Contributions	158	100,583			
c Net investment earnings, gains, and losses	-158	-583			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	100,000	100,000			

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶ 100 000 %

c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

3a(i)

Yes

No

3a(ii)

No

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

3b

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a)Cost or other basis (investment)	(b)Cost or other basis (other)	(c)Accumulated depreciation	(d)Book value
1a Land				
b Buildings				
c Leasehold improvements		1,873,051	1,383,268	489,783
d Equipment		2,110,935	1,578,163	532,772
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶				1,022,555

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	27,809,314
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-146,144
b	Donated services and use of facilities	2b	121,497
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	-24,647
3	Subtract line 2e from line 1	3	27,833,961
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	27,833,961

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	19,244,960
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	121,497
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	121,497
3	Subtract line 2e from line 1	3	19,123,463
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	19,123,463

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4	ENDOWMENT FUNDS ARE MAINTAINED TO PROVIDE A PERMANENT SOURCE OF INCOME TO SUPPORT THE INSTITUTE'S OVERALL MISSION. ENDOWMENT ASSETS ARE HELD IN PERPETUITY AS DONOR-RESTRICTED GIFTS, WHILE INCOME GENERATED BY THE ENDOWMENTS IS UTILIZED BY THE INSTITUTE FOR ITS GENERAL CHARITABLE PURPOSE, IN ACCORDANCE WITH THE TERMS OF THE GIFT INSTRUMENT.

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990.

► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I

General Information on Activities Outside the United States.
Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States
- 3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CAYMAN ISLANDS			INVESTMENTS		5,978,107
3a Sub-total					5,978,107
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					5,978,107

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3

Enter total number of other organizations or entities ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)*

☐

Yes

☒

No

Additional Data

Software ID:

Software Version:

EIN: 52-1744337

Name: INSTITUTE FOR JUSTICE

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Open to Public Inspection

Employer identification number
52-1744337

Schedule I (Form 990) 2015

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	IJ does not typically provide grants to other organizations but nevertheless made a grant to a former client this past year. In August 2015, IJ made a one-time grant of \$300,000 to the Community Youth Athletic Center ("CYAC"), a non-profit after-school fitness and mentoring program in California, for general support to help CYAC regain its footing after the conclusion of an atypically difficult litigation. In the litigation, which concluded in the previous fiscal year, IJ defeated the local governments phony "blight" designation of CYACs gym, as well as the local governments appeal, and IJ was awarded fees from the city for its work in the case. The donation was vetted with outside counsel and approved by IJ's Board of Directors. Even though the donation was for general support, IJ monitored the use of the donated funds through regular correspondence, phone calls, and meetings.

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax indemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?		No
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?		No
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	Yes	
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 4B	Founding General Counsel William Mellor participates in a Section 457(f) plan. No funds were authorized or allocated to the plan in FY 2016.
PART I, LINE 7	THE COMPENSATION COMMITTEE DETERMINES, ON AN ANNUAL BASIS, THE BONUS TO BE AWARDED TO THE PRESIDENT OF THE INSTITUTE. FOR ALL OTHERS, BONUSES ARE DETERMINED BY THE PRESIDENT OF THE INSTITUTE ON AN ANNUAL BASIS. ALL BONUSES ARE BASED UPON A BOARD APPROVED BUDGET.

Additional Data

Software ID:
Software Version:
EIN: 52-1744337
Name: INSTITUTE FOR JUSTICE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1SCOTT BULLOCK PRESIDENT AND GENERAL COUNSEL	(i)	278,370	15,000	47	34,280	8,646	336,343	
	(ii)	0				-	-	
1STEVEN ANDERSON EXEC VP-CFO/SEC'Y & TREASURER	(i)	247,496	15,000	31	32,626	7,486	302,639	
	(ii)	0				-	-	
2WILLIAM MELLOR Founding Gen Counsel/Chairman	(i)	432,688	72,000	397	53,000	22,800	580,885	
	(ii)	0				-	-	
3BETH STEVENS VP FOR DEVELOPMENT	(i)	185,734	15,000	47	27,965	8,507	237,253	
	(ii)	0				-	-	
4DEBORAH SIMPSON CHIEF OPERATING OFFICER	(i)	201,599	7,500	72	28,289	22,640	260,100	
	(ii)	0				-	-	
5DANA BERLINER SR VP AND LITIGATION DIRECTOR	(i)	273,657	15,000	47	35,250	8,647	332,601	
	(ii)	0				-	-	
6JOHN KRAMER VP FOR COMMUNICATIONS	(i)	263,625	15,000	72	36,400	22,640	337,737	
	(ii)	0				-	-	
7BERT GALL SENIOR ATTORNEY (TEXAS)	(i)	201,099	15,000	31	27,989	4,427	248,546	
	(ii)	0				-	-	
8CLARK NEILY SENIOR ATTORNEY (TEXAS)	(i)	202,663	10,000	47	31,257	7,640	251,607	
	(ii)	0				-	-	
9BOB MCNAMARA SENIOR ATTORNEY	(i)	200,776	15,000	25	29,544	7,356	252,701	
	(ii)	0				-	-	
10WILLIAM MAURER MANAGING ATTORNEY (WA OFFICE)	(i)	153,659	5,000	47	18,913	10,836	188,455	
	(ii)	0				-	-	
11RICHARD KOMER SENIOR ATTORNEY	(i)	176,476	10,000		26,037	8,580	221,093	
	(ii)	0				-	-	
12JEFF ROWES SENIOR ATTORNEY (TEXAS)	(i)	199,363	15,000	31	30,816	8,488	253,698	
	(ii)					-	-	

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

►Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	44	888,035	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

Yes

No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Part II

Supplemental Information.

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
SCHEDULE M, LINE 32B	THE INSTITUTE UTILIZES A BROKERAGE FIRM TO SELL DONATED SECURITIES AND OTHER INVESTMENT VEHICLES

SCHEDULE O
(Form 990 or
990-EZ)Department of the
Treasury
Internal Revenue
Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2015**Open to Public
Inspection**Name of the organization
INSTITUTE FOR JUSTICE**Employer identification number**

52-1744337

Return Reference**Explanation**FORM 990, PART VI,
SECTION A, LINE 1WILLIAM H MELLOR SERVED AS PRESIDENT & GENERAL COUNSEL UNTIL JANUARY 1, 2016, AND REMAINS
EMPLOYED BY THE ORGANIZATION AS FOUNDING GENERAL COUNSEL SCOTT G BULLOCK BECAME PRESIDENT &
GENERAL COUNSEL ON JANUARY 1, 2016, AND IS EMPLOYED BY THE ORGANIZATION

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS REVIEWED BY THE INSTITUTE'S AUDIT COMMITTEE IN CONSULTATION WITH THE INSTITUTE'S INDEPENDENT AUDITORS, AS NECESSARY. AFTER REVIEW BY THE AUDIT COMMITTEE, THE FORM 990 IS DISTRIBUTED TO THE FULL BOARD OF DIRECTORS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS BOTH THE BOARD OF DIRECTORS AND EVERY EMPLOYEE REVIEW THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS WITH THE INSTITUTE. THE BOARD OF DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE FISCAL YEAR AND EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGEMENT EVERY EMPLOYEE RECEIVES AN ELECTRONIC COPY OF THE POLICY ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS, LESS ANY MEMBER THAT MAY HAVE A CONFLICT OR POTENTIAL CONFLICT

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>THE PRESIDENT/GENERAL COUNSEL'S COMPENSATION IS SET BY THE BOARD OF DIRECTORS AT THE FALL BOARD MEETING. THE CHIEF FINANCIAL OFFICER PROVIDES THE BOARD'S COMPENSATION COMMITTEE WITH PRESENT AND PAST COMPENSATION AMOUNTS FOR THE PRESIDENT/GENERAL COUNSEL, AS WELL AS COMPARABLE DATA FROM THE MOST RECENTLY AVAILABLE FORM 990 FOR SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. THE CFO ALSO ANNUALLY ENGAGES AN OUTSIDE VENDOR TO PROVIDE AN INDEPENDENT COMPENSATION SURVEY. THE FULL BOARD (EXCEPT FOR THE PRESIDENT/GENERAL COUNSEL, WHO IS RECUSED) THEN VOTES TO DETERMINE COMPENSATION AND THE DECISION IS CONTEMPORANEOUSLY RECORDED AND COMMUNICATED TO THE CFO BY THE CHAIRMAN AND PLACED IN THE PRESIDENT/GENERAL COUNSEL'S CONFIDENTIAL EMPLOYMENT FILE. DURING THE SUMMER BOARD MEETING, THE BOARD OF DIRECTORS AUTHORIZES FORECASTED COMPENSATION INCREASES FOR OTHER OFFICERS AND KEY EMPLOYEES THROUGH ITS APPROVAL OF THE NEXT FISCAL YEAR'S BUDGET. IN DETERMINING THE FISCAL YEAR BUDGET, THE COMPENSATION AMOUNTS OF OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED IN COMPARISON TO SIMILARLY SITUATED OFFICERS AND KEY EMPLOYEES AT SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. SUCH DETERMINATION IS CONTEMPORANEOUSLY SUBSTANTIATED THROUGH RECORDATION OF THE PASSAGE OF THE BUDGET. THE COMPENSATION DETERMINATION IS PLACED IN THE OFFICER OR OTHER KEY EMPLOYEE'S CONFIDENTIAL EMPLOYMENT FILE.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE INSTITUTES 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON ITS AND OTHER WEBSITES THE INSTITUTES 990, FINANCIAL STATEMENTS, AND OTHER IRS DOCUMENTATION, GOVERNING DOCUMENTS AND CERTAIN OTHER POLICIES ARE AVAILABLE TO THE PUBLIC UPON REQUEST

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE INSTITUTE HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT AUDITOR THE PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR

Return Reference	Explanation
CASES IN LITIGATION	<p>Hart v State/Richardson v State IJ secured a seminal win for school choice in July 2015 when the North Carolina Supreme Court upheld the states Opportunity Scholarship Program, which provides low-income families with up to \$4,200 to send their children to private schools. After the program was challenged by the teachers association and school boards, IJ intervened on behalf of two parents and took the case all the way to the state supreme court. Thanks to this victory, thousands of North Carolina families can now send their children to a school that suits their educational needs. We received \$820 in costs for this case.</p> <p>United States v \$107,702 66 In 2014, IRS agents raided Lyndon McLellans convenience store in North Carolina and seized his entire bank account of more than \$107,000. The IRS and Department of Justice took Lyndons money through civil forfeiture, claiming he had violated so-called "structuring" laws by making frequent cash deposits, and pursued the forfeiture despite a policy change that said the IRS and Department of Justice would no longer seek forfeiture of lawfully acquired money such as proceeds from a convenience store. IJ teamed up with Lyndon to get his money back, and less than two weeks after launching our case, the government surrendered and returned his cash in full. IJ received from the government \$51,122 in fees for this case.</p> <p>Oklahoma, ex rel, et al v \$53,234 00 Cash (Eh Wah) We secured another quick strike against civil forfeiture when officials in Muskogee County, Oklahoma, returned the more than \$53,000 it seized from a Burmese Christian band on tour in the US to raise money for charity. After pulling over the bands manager for a routine traffic violation, the sheriff's department took the cash-including clearly labeled donations to a Thai orphanage and nonprofit Burmese school-and arrested the manager in an attempt to intimidate him into surrendering the money. IJ announced our involvement in the case in April, and less than a day later, the Muskogee District Attorneys Office agreed to give back the money and drop the charges.</p> <p>Vocatura's Bakery, Inc v IRS This streak continued in May, when IJ teamed up with the Vocatura family to get back the nearly \$70,000 that the IRS seized under the same laws that they used to trap Lyndons bank account. The agency seized this money from the family bakery in 2013, and, for the next three years, sat on the Vocatura's cash, refused to bring their case before a judge, and threatened to investigate the bakery's finances in order to retroactively justify the forfeiture action. Hours after IJ filed a motion urging the agency to return the money, the IRS stated that it would give back the familys money in full. IJs work on this issue has sent a clear message to law enforcement agencies across the country, and these swift capitulations show that they know these seizures are indefensible.</p> <p>Bell, et al v Iowa Board of Cosmetology We secured a victory for Iowa hair braiders in June 2016 when the state passed a law exempting them from its cosmetology licensing laws. Previously, hair braiders were required to undergo many hours of expensive training in order to obtain a license and legally practice their craft. IJ challenged this law in court on behalf of two African-style hair braiders in October 2015 and voluntarily dismissed our lawsuit when the new law went into effect. The case will serve as a call to action to other state legislatures to roll back their job-crushing licensing requirements for hair braiders and other entrepreneurs.</p> <p>Rosemond v Conway In May 2013, IJ challenged the state of Kentuckys claim that our client John Rosemonds nationally syndicated parental advice column constitutes the unlicensed practice of psychology. The state board of psychology, which initiated the claim, attempted to punish him for giving individualized advice in his column and also stated that because John is licensed to practice psychology in North Carolina, but not Kentucky, he could not call himself a "family psychologist" in the tagline of a new spaper column published in Kentucky. The board threatened John with up to one year in jail and \$1,000 in fines for each column published in the state. In September 2015, a federal court judge vindicated Johns First Amendment right to communicate with his readers and found the boards attempts to censor him to be unconstitutional. For this case, we were awarded attorneys fees totaling \$98,000.</p> <p>Duncan v State of Nevada In 2015, the state of Nevada enacted the nations most expansive school choice program. The School Choice Program was promptly challenged by two separate groups of Nevada citizens. In Duncan, our opponents argued that the program violates the state constitutions prohibition against using public funds for sectarian purposes and the state legislatures duty to provide for a "uniform system of public schools." But Nevadas program allows parents to use funds deposited into special bank accounts for a variety of educational goods and services-not sectarian purposes-and the Legislature is not prohibited from giving children options beyond the public school system. IJ intervened in this case on behalf of several Nevada families, and in May, a state trial court judge dismissed the lawsuit, ruling that the program violates no part of the state constitution.</p> <p>Lopez v Schwartz This case is the second of two lawsuits that seek to dismantle Nevadas school choice program. The plaintiffs in this case say that the program violates the procedural requirements that Nevadas constitution places on education funding, claiming that it prevents the Legislature from spending money on anything other than public schools. IJ asked to intervene in the case on behalf of Nevada parents, but were denied in spring 2016. We continue to push forward as intervenors in Duncan to protect this groundbreaking new program.</p> <p>Central Radio Company v City of Norfolk IJ secured a significant victory for free speech in Norfolk, Virginia. There, the city ordered small business owner Bob Wilson to remove a sign protesting the citys use of eminent domain from the side of his building because it violated Norfolks sign code. But other businesses in the area have signs as large or larger than Bobs, so we filed suit to preserve his right to protest government actions. After losing Bobs case at the federal appellate court, we petitioned the US Supreme Court for review. The Court granted review, vacated the appellate opinion, and ordered the court to reconsider based on another US Supreme Court decision. Upon reconsideration, the 4th Circuit Court of Appeals vindicated his First Amendment Rights.</p> <p>In FY16, we received from the government \$2,226 in costs for this case.</p> <p>Petition for Remission or Mitigation of Khalid Quran, Petition for Remission or Mitigation of Randy and Karen Sowers IJ filed petitions for remission or mitigation on behalf of two small business owners whose money was seized through civil forfeiture. Ken Quran, who owns a convenience store in North Carolina, and Randy Sowers, a Maryland dairy farmer, were both approached by IRS agents who seized their cash using the same laws that ensnared Lyndon McLellan and the Vocatura family. After the IRS announced its policy change limiting the application of these laws to actual criminals, Ken and Randy petitioned the government for the return of their money. In February 2016, the IRs agreed to return Kens money, and in June, the Department of Justice followed suit with Randys cash. These victories set a precedent that should make it possible for hundreds of other civil forfeiture victims to get their money back, and we have published on our website a template petition that they can file.</p> <p>Patel v Texas Dept of Licensing and Regulation IJs victory at the Texas Supreme Court created the strictest legal test for economic regulations in the country. Previously, Texas required our client Ash Patel and other eyebrow threaders to spend thousands of dollars and many hours on cosmetology training, not one hour of which taught threading. The law served no purpose other than to protect established businesses from competition, so IJ fought back and the law was struck down in June 2015. The issue of attorneys fees is still pending.</p> <p>Casino Reinvestment Development Authority v Charles and Lucinda Birnbaum et al Charlie Birnbaums Atlantic City home has been in his family for half a century. His parents bought the house when they came to the US during World War II and it has represented their foothold in their adopted country ever since. But New Jerseys Casino Reinvestment Development Authority attempted to seize Charlies home as part of a development project to complement a now-closed casino. We teamed up with Charlie to challenge this taking and protect his right to own property. In August 2015, a judge ruled that the agency must provide more evidence justifying the taking, so Charlies home is safe for now. The c</p>

Return Reference	Explanation
Edwards v District of Columbia	<p>IJ secured a significant victory for those who speak for a living in 2014, when the U.S. Court of Appeals for the D.C. Circuit struck down Washington, D.C.'s onerous tour guide licensing requirements. Previously, tour guides were prohibited from giving tours without first passing an exam, and faced fines and even jail time if they described the city without a license. In FY16, we received \$180,000 in attorneys fees for this case. <i>Dina Galassini v. Town of Fountain Hills, Arizona</i>. IJ filed suit on behalf of Dina Galassini, a resident of Fountain Hills, Arizona, to preserve her right to speak out about political issues. In fall 2011, Dina wrote an email to her friends asking them to join her in opposing a local bond issue. Days later, she received a letter from the town claiming that her email constituted the formation of a "political committee" that must be regulated by the state. But Americans should be able to speak about politics before, after, and during elections, so Dina partnered with IJ to protect this vital right. After a federal court held that Arizona's definition of "political committee" is unconstitutionally vague and that its regulations for such committees are unconstitutionally burdensome, the state changed its law to exempt small groups from being regulated political committees, and in October 2015 dismissed its appeal of the court's decision. In FY16, we received \$2,501 in attorneys fees. <i>Champion, et al v. Craddock, et al</i>. Shelia Champion owns and operates The Good Earth Burial Ground in Hazel Green, Alabama, where she provides inexpensive and environmentally friendly interments. Shelia allows remains to be buried in biodegradable shrouds and caskets, and she sells these materials herself. However, according to Alabama law, only state-licensed funeral directors could sell a casket to the public, and Shelia would have had to spend at least three years training as a funeral director and hundreds of thousands of dollars on a full-service funeral home just to obtain a license. This was blatant economic protectionism, so she partnered with IJ to file a constitutional challenge. Less than a month after we filed the case, the state legislature changed the law so that Shelia and other entrepreneurs can sell caskets to the public. <i>Citizens for Strong Schools v. Florida</i>. In Florida, we intervened on behalf of six families to defend two of the largest school choice programs in the nation. The McKay Scholarship for Pupils with Disabilities and the Florida Corporate Tax Credit Scholarship Program have been on the books for over a decade and help more than 87,000 children across the state obtain a quality education. The programs came under attack in 2014 when a group of parents who sued Florida several years ago seeking more money for public education amended their lawsuit to challenge the constitutionality of these two programs, claiming they unconstitutionally "divert" money from Florida's public schools. In May 2016, both programs were ruled constitutional and our opponents' claims were dismissed. Both programs are now safe (pending appeal). <i>Lopez v. City of San Antonio, Texas</i>. As part of our National Street Vending Initiative, IJ challenged San Antonio's proximity restriction on food trucks. The city banned food trucks from operating within 300 feet of every restaurant, convenience store, and grocery in the city, forcing food truck owners to get written, notarized permission to operate from their brick-and-mortar competitors. To build on momentum from our victory in <i>Patel</i>, and to protect entrepreneurs and consumers from anticompetitive regulations, IJ challenged the proximity restriction in court. In response, the San Antonio City Council voted to repeal the law, so our clients—along with hundreds of other vendors in the city—are free to pursue their American Dream. <i>Espinoza v. MT Department of Revenue</i>. Montana's first school choice program gives a modest tax credit to individuals and businesses who donate to private scholarship organizations, which then give scholarships to families who want to send their children to private schools. But the State Department of Revenue imposed a rule that limits these scholarships to those who want to attend nonreligious private schools, ruling out the majority of private schools in the state. In December 2015, IJ filed suit on behalf of three Montana families to strike down this rule and ensure that eligible children can attend the school that they choose. We secured a first round victory in March 2016 when the Flathead County Court issued a preliminary injunction prohibiting the enforcement of this rule, and we now await a final decision on its unconstitutionality. <i>Freenor v. Mayor and Aldermen of the City of Savannah, Billups v. City of Charleston</i>. IJ's litigation to free tour guides from burdensome and unnecessary licensing requirements continues in Savannah, Georgia, and Charleston, South Carolina. Both cities threaten unlicensed tour guides with fines and jail time, forcing them to obtain the government's permission to speak by passing multiple choice exams. We challenged these laws to protect the right of Americans to speak without arbitrary government interference, and in October 2015, Savannah's City Council voted to repeal its tour guide licensing law. However, the case continues as we seek a ruling that Savannah violated the free-speech rights of tour guides. There has been no ruling in Charleston yet. <i>Hines v. Texas State Board of Medical Examiners</i>. In this lawsuit we represented Dr. Ron Hines, a licensed veterinarian who wants to use the Internet to help pet owners around the world care for their animals. He doesn't prescribe medicine or perform procedures, and there is no evidence that his work poses any danger, yet the Texas vet board shut him down because his emails and video chats violated a state law stipulating that veterinarians must examine an animal in person before giving advice over the Internet. We filed suit in 2013 to challenge the law and to protect Internet freedom and free speech for all Americans. Unfortunately, in March 2015 the 5th U.S. Circuit Court of Appeals upheld Texas law, and in December 2015 the U.S. Supreme Court declined to review his case. IJ will continue to challenge these onerous occupational speech restrictions to ensure that the free speech rights of all entrepreneurs are protected. <i>Holland v. Williams</i>. IJ is challenging the state of Colorado's byzantine campaign-finance regulations to vindicate the right to speak out about politics without fear of being sued and silenced. In Colorado, anyone can file a private lawsuit alleging a violation of the state's campaign-finance laws. There is very little oversight and no weeding-out process for frivolous complaints, and if a defendant wants an attorney, they must pay out of their own pocket. IJ partnered with Colorado resident Tammy Holland to strike down this law and ensure that all Colorado residents may exercise their First Amendment rights. Tammy placed two ads in a local newspaper before a school board election and was sued by sitting school board members. <i>Campaign Integrity Watchdog, LLC v. Coloradans for a Better Future and Office of Administrative Courts</i>. In this case, we represent a group called Coloradans for a Better Future (CBF), which ran two radio ads supporting one candidate in a local election and opposing the other. Months after the latter candidate lost the race, he filed four lawsuits against CBF under Colorado's above-mentioned private enforcement scheme. His fourth lawsuit claimed that the legal assistance received by CBF constituted a political contribution, and unfortunately the Colorado Court of Appeals agreed with him. This ruling will make it difficult or even impossible for political speakers to receive legal help with the state's complex campaign-finance laws, so IJ has asked the Colorado Supreme Court to reverse it and protect the rights of speakers and their attorneys. <i>Torraco v. City of Albuquerque</i>. New Mexico's protections against unlawful seizures essentially eliminate civil forfeiture in the state, but Albuquerque city officials continue to take all sorts of property without convicting or even charging the owners with a crime. In November 2015, two state senators who were instrumental in passing these protections teamed up with IJ to ensure that they are enforced. Unfortunately, in May 2016 the court ruled that both senators lacked the standing to bring this lawsuit, so IJ will launch a new challenge to protect Albuquerque residents from unlawful forfeiture actions.</p>

Return Reference	Explanation
Ricketts v Miami Shores	<p>In this case IJ represents Hermine Ricketts and her husband Tom Carroll, who used their front yard in Miami Shores, Florida, to grow food for their own personal consumption for nearly two decades. But in 2013, the city prohibited front-yard vegetable gardens while allowing fruit trees and yard ornaments-and imposed a hefty fine on Hermine and Tom. They uprooted their garden but partnered with IJ to challenge the ban in court and protect the property rights of all Americans. We await the Judge's ruling on this case. <i>Sourov v. City of Philadelphia</i>. IJ is taking on one of the most abusive civil forfeiture practices in the country with a class-action law suit in Philadelphia. There, the city seizes all sorts of property-totalling more than \$64 million from 2005 to 2015-and police and prosecutors get to keep all forfeiture proceeds, giving them a direct financial incentive to seize as much as they can. IJ's case aims to end the city's onerous forfeiture process and protect Philadelphia property owners from getting trapped in its forfeiture machine. In addition, IJ has challenged many aspects of the process for legal seizure and forfeiture in Philadelphia.</p> <p><i>Whitner, et al v. City of Pagedale</i>. In Pagedale, Missouri, residents can be ticketed and fined for harmless conditions and activities around their house. The city relies heavily on money from fines, so officials aggressively ticket residents for everything from mismatched drapes to holes in their window screens. IJ has teamed up with the residents of Pagedale to file a class-action law suit and stop the city's use of code enforcement mechanisms as a means to raise money. A victory in this case will affirm Americans' right to live peacefully in their own homes.</p> <p><i>Pizza Di Joey, LLC v. Mayor and City Council of Baltimore</i>. As part of our National Street Vending Initiative, IJ is challenging Baltimore's "same-or-similar" rule for mobile vendors. This law makes it nearly impossible for vendors to operate because it requires them to park at least 300 feet away from any brick-and-mortar business that provides a similar product or service, meaning that a taco truck could not park outside a Mexican restaurant while a truck that sells pizza could. This arbitrary restriction on vendors serves no purpose other than to protect existing businesses from competition, so IJ teamed up with Joey Vanoni of the <i>Pizza de Joey</i> truck and Nikki McGowan of <i>Madame BBQ</i> to make sure that all of Baltimore's entrepreneurs have the opportunity to succeed. A victory in this case will send an important message to the many other cities with similar restrictions on mobile vendors.</p> <p><i>City of Golden Valley v. Webesick, et al</i>. This law suit challenges the city of Golden Valley's practice of using administrative warrants to inspect rental properties and check, among other things, that their tenants are maintaining a clean kitchen and bathroom. In 2015, IJ clients Jackie and Jason Webesick were told that they would have to submit to inspection of their rental unit in order to keep their rental license. The Webesicks and their tenants feel that this is a violation of their privacy, and refused the city's request. IJ has partnered with the Webesicks to protect landlords and tenants' right to privacy under the Minnesota Constitution.</p> <p><i>Horner, et al v. Curry, et al</i>. The Indiana Constitution makes clear that all forfeiture proceeds should go to the state's public schools, but Indianapolis police and prosecutors have been keeping this cash for themselves. This gives them a powerful incentive to seize as much property as they can, and IJ has partnered with two Indiana residents who were unjustly targeted in a forfeiture case to make them follow the law. A victory will confirm that everyone must follow the law-including police and prosecutors-and set a precedent for every other law enforcement office in Indiana.</p> <p><i>United States v. \$32,820.56 from Mrs. Lady's, Inc. Account #XXXXX23264</i>. Carole Hinder owned and operated <i>Mrs. Lady's Mexican Food</i> in Spirit Lake, Iowa, for nearly 40 years. She only accepted cash and often went to the bank to avoid having a surplus of cash in the restaurant. In 2013, the federal government seized almost \$33,000 of Carole's money through civil forfeiture, claiming her small, frequent deposits were attempts to evade bank reporting requirements. Carole partnered with IJ to fight back and the government quickly surrendered. The issue of attorneys' fees is still pending.</p> <p><i>Waugh v. Nevada State Board of Cosmetology</i>. Under a previous Nevada state law, anyone could practice makeup artistry, but teaching others to apply makeup without a government-issued license would result in thousands of dollars in fines. IJ clients Lissette Waugh and Wendy Robin each have years of experience as makeup artists, but the state required them to undergo hundreds of hours of expensive and irrelevant training in order to teach others their craft. In August 2014, a judge peeled back some of the requirements, but left others in place. Later, the Nevada Legislature reformed the law, resulting in greater economic freedom for makeup artists across the state. In March 2016, the court vacated its earlier ruling.</p> <p><i>U.S. v. \$11,000 in United States Currency and Charles L. Clarke, II</i>. Charles Clark II is a 24-year-old college student who saved up \$11,000-only to have it seized by law enforcement officials at the Cincinnati/Northern Kentucky International Airport. Officials claimed his checked bag smelled like marijuana, but found no drugs or anything else illegal. IJ is representing Charles in his fight to get his money back and to prove that carrying cash is not a crime.</p> <p><i>Earl v. Smith, Niang v. Carroll</i>. Like our law suit in Iowa, these cases challenge laws in Arkansas and Missouri, respectively, that require hair braiders to become licensed cosmetologists before earning a living. To obtain a license braiders must spend thousands of dollars and hours on training that does not include hair braiding, even though braiding is widely regarded as safe and braiders do not use any dangerous chemicals. We voluntarily dismissed the Arkansas case in July 2015 after the state passed IJ's model legislation exempting braiders from the licensing requirement. The Missouri case is ongoing.</p> <p><i>Green Cab v. City of Bowling Green</i>. In June 2015, we filed suit on behalf of John Rinaldi, owner of Green Cab, an Ohio taxi company that combines eco-friendly vehicles, cutting-edge technology, and cheap rides. John found great success in Athens, Ohio, and wanted to expand his business to the town of Bowling Green. But the city capped its taxi permits at 16, an arbitrary limit that only served to protect its existing cab companies. Within days of filing IJ's law suit, city officials acknowledged that the cap was unjustifiable and within weeks, they repealed the cap entirely. This case builds on increasing momentum nationwide in eliminating outdated taxi regulations nationwide. At the conclusion of the case, we received \$43 in refunded costs from an advance made in an earlier fiscal year.</p> <p><i>San Diego Transportation Association v. San Diego, Joe Sanfelippo Cabs, Inc., et al v. City of Milwaukee</i>. In both San Diego and Milwaukee, cab companies challenged in court the cities' repeal of limits on the number of cabs allowed to operate on city streets. These limits protected entrenched companies at the expense of aspiring transportation entrepreneurs and consumers, and lifting the caps meant that hundreds of drivers have the chance to earn a living in the transportation industry. IJ intervened in both cases on behalf of these drivers. We won our case in San Diego in November 2015 and await a final decision in Milwaukee.</p> <p><i>Westphal v. Northcutt, Martinez v. Mullen, Collins v. Battle, et al</i>. These cases challenge the Alabama, Connecticut, and Georgia state dental boards' laws banning non-dentists from providing teeth-whitening services. The bans have nothing to do with health and safety-they are designed to protect licensed dentists from competitors who offer the same service at a fraction of the price. Unfortunately, we lost the Connecticut and Alabama cases, but a victory in Georgia will benefit both consumers and teeth-whitening entrepreneurs by driving down prices and allowing increased competition.</p>

Return Reference	Explanation
Dean, et al v City of Winona	<p>In this law suit, IJ challenged a cap on the number of rental permits issued by the city of Winona, Minnesota. When the city amended its zoning laws so that only 30 percent of homes in each block could receive rental permits, it meant that only 30 percent of the homeowners in each neighborhood could obtain their permits. We took on this law in 2011 to stop the government from arbitrarily restricting the rights of some homeowners, but in August 2015, the case was mooted on grounds of standing. <i>Burris v Cobb</i>. This was a challenge to the state of Arkansas law that bans licensed dental specialists, like our orthodontist client Dr. Ben Burris, from offering even simple dental work that falls outside their specialty. Ben wants to offer low-cost dental cleanings to his customers in order to give low-income families access to regular dental care, but is prohibited from doing so by this law. IJ filed suit on his behalf to change the law, lower costs for consumers, and increase access to care. However, in January 2016, Ben decided to relinquish his orthodontist license in order to grow his general dentistry practice, and we voluntarily dismissed the law suit. <i>Colon Health Centers of America, LLC, et al v Hazel, et al</i>. Virginia imposes a restriction on medical professionals that makes it illegal to offer new medical services or purchase certain types of medical equipment without first obtaining a special type of permission called a "certificate of need" from the government. The certificate-of-need requirement is incredibly expensive, frequently results in new services being forbidden to operate, and has nothing to do with health and safety. IJ challenged this restriction in court in 2012. We lost in the trial court in 2014 but went on to secure an important reversal setting forth the legal standards for commerce clause charges. Although we lost the case on its facts, the legal precedent we secured will be very helpful in future cases. <i>Membreno v City of Hialeah</i>. In Hialeah, Florida, we challenged the city's attempt to shut IJ client Silvio Membreno and his fellow vendors out of the market by enacting anti-competitive regulations that protect brick-and-mortar businesses. Silvio has earned a living as a flower vendor for 15 years, and he should not have to give up his occupation to benefit his politically connected competitors. In March 2016, Florida's Third District Court of Appeal ruled against the right to earn an honest living and upheld the city's restrictions against mobile vendors. <i>Courtney v Goltz</i>. For the past 15 years, Jim and Cliff Courtney have tried to launch a boat service to better serve the remote community in upstate Washington state where they live. But the state requires Jim and Cliff to either obtain the existing ferry company's permission to compete or to prove in a trial-like hearing that the existing company is not providing "reasonable and adequate service that a new service is necessary. Because this is an unconstitutional restraint on economic liberty, Jim and Cliff teamed up with IJ to fight back. A victory will protect the right of all Americans to participate in the economic life of the nation. <i>Speed's Auto Services v Portland</i>, <i>Halsnik v Hillsborough County Public Transportation Commission</i>. These two cases in Portland, Oregon, and Tampa, Florida, seek to vindicate the right of drivers to earn an honest living by striking down laws that impose a minimum fare on small sedan companies. Companies should be able to charge what they want for their services, and the government cannot protect the profits of private businesses at the expense of others. We lost the Tampa case at the appellate court in June 2016, and the Portland case is ongoing. <i>Burke v City of Chicago</i>. Chicago imposes a 200-foot proximity restriction on food trucks, making it illegal for them to operate near any fixed business that sells food. Effectively shutting mobile vendors out of the downtown market, this law blatantly protects the interests of politically connected business owners. IJ is fighting against this restriction on behalf of food truck entrepreneur Laura Pekarik to vindicate the economic liberty rights of all vending entrepreneurs, strike down the city's protectionism, and let people work. <i>Kelly, et al v Whitmore, et al</i>. This is a challenge to the state of Arizona's protectionist requirement that animal massage therapists obtain a veterinarian license. Massage therapists do not need a medical degree to massage humans, and animal massage therapists should not be threatened with excessive fines and jail time if they do not spend four years and hundreds of thousands of dollars on veterinary school. Winning this case will free these entrepreneurs to practice their skill and send a message to other states considering similar licensure requirements. <i>Illinois Transportation Trade Association v City of Chicago</i>. Ridesharing apps like Uber and Lyft have transformed the transportation industry, but in many cities, outdated regulations favor entrenched cab companies at the expense of entrepreneurs and consumers. In Chicago, taxi corporations went to court to demand that federal judges freeze the city's taxi regulations and squash potential competition. IJ has intervened in the case on behalf of three ridesharing drivers to vindicate their right to economic liberty and strike down the taxi cartel. A legal victory in this case will set a strong precedent for other cities with protectionist regulations. <i>Live Oak Brewing et al v Texas Alcoholic Beverage Commission</i>. Before 2013, beer distributors in Texas would pay brewers for the right to sell their beer in markets like Houston or Austin, and brewers traditionally reinvested this money into their breweries. But at the behest of politically connected distributors, Texas made it illegal for brewers to accept compensation for their distribution rights, essentially forcing brewers to give up part of their business for free. The Texas Constitution protects the property rights and economic liberty of entrepreneurs, so the owners of three craft breweries teamed up with IJ to fight back in court and defend the businesses they built. <i>Roman Catholic Archdiocese of New ark v Christie</i>. In July 2015, IJ filed suit on behalf of the Roman Catholic Archdiocese of New ark and two parishioners to challenge a New Jersey law that makes it a crime to sell headstones to parishioners. This law targets the Archdiocese-the only religious cemetery in the state that sells headstones-and protects the headstone-dealer industry from competition. A victory in this case will vindicate the principle that the government cannot pass a law solely for the financial benefit of politically connected insiders. <i>Kivistik, et al v Wisconsin Department of Agriculture, et al</i>. In this case, we are challenging Wisconsin's ban on the sale of home-baked goods. The state bans the sale of home-baked goods, including cookies, but allows the sale of other homemade foods. The ban has nothing to do with safety - it simply protects commercial food producers from competition. In January 2016, IJ filed a constitutional law suit on behalf of three Wisconsin home bakers to strike down this arbitrary ban and vindicate the right of home bakers to sell their goods directly to friends, neighbors, and others, which is a much-needed source of income for some families. <i>Ken's Cab, LLC, et al v City of Little Rock</i>. The city of Little Rock made it virtually impossible for taxi entrepreneurs like IJ client Ken Leininger to start their own cab companies by first requiring them to get permission to go into business from the Little Rock's sole existing cab company. In fact, the city's Board of Directors explicitly recognized that their regulations exist to create a private monopoly for that company, and this blatant protectionism violated a clause of the Arkansas Constitution expressly forbidding monopolies in any form. IJ partnered with Ken in March 2016 to strike down this monopoly and vindicate the economic liberty rights of entrepreneurs in Arkansas and beyond. <i>Seaton v Wiener</i>. This law suit challenged a Minnesota law that placed limits on the amount of money any one person could donate to a political candidate. Furthermore, once a candidate raised \$12,500, that limit was cut in half, violating the constitutional principle of equal protection under the law and the free speech rights of Minnesota voters. We quickly secured a preliminary injunction preventing enforcement of the law and it was later repealed by the Legislature. We received \$102,437 in attorneys fees in this case.</p>

Return Reference	Explanation
Justice v Hosemann	<p>We filed suit in Mississippi to challenge a state campaign-finance law that required small groups of voters to register with the government before speaking out about politics. Laws like this impose significant burdens on Americans who just want to get involved in the electoral process, including extensive record-keeping and reporting requirements. IJ secured a victory at the trial court but lost when the government appealed the trial courts decision. Neighborhood Enterprises v City of St Louis. St Louis resident Jim Roos decided to protest his local governments abuse of eminent domain by painting a large mural on his building. Like Norfolk, however, the city of St Louis insisted that Jims sign violated city code and ordered him to take it down. IJ won this case in 2011 when the 8th Circuit Court of Appeals ruled that Jim has the right to speak out about important issues. However, we continue to wait for the district court to consider Jims right to keep his mural in light of a revised sign code. Ocheesee Creamery v Putnam and Newton. In this case, IJ represents Florida dairy farmer Mary Lou Wesselhoeft. Mary Lou sold pasteurized skim milk and labelled it as pasteurized skim milk. But because she would not inject her milk with Vitamin A, the Florida Department of Agriculture and Consumer Services ordered her to stop calling it pasteurized skim milk and label it as "Non-Grade 'A' Milk Product, Natural Milk Vitamins Removed." But Mary Lou has the right to communicate truthful information under the First Amendment, so IJ filed suit on her behalf in 2014. In February 2016, a federal court upheld the states censorship of Mary Lou, so IJ appealed the decision to vindicate her and other entrepreneurs free speech rights. Larue v Colorado Board of Education. When the ACLU, Americans United for Separation of Church and State, and several other opponents of school choice challenged Douglas County, Colorados Choice Scholarship Program, IJ intervened on behalf of four families. The program would provide scholarships for 500 students to attend the private school of their parents choice. In 2015, in a 3-3-1 split decision, the Colorado Supreme Court ruled the program unconstitutional, so IJ has appealed the decision to the U.S. Supreme Court and we currently wait to see if the Court will hear our case. Thomas v Douglas County Board of Education. In March 2016, the Douglas County Board of Education adopted a new school choice program that provides scholarships only to secular private schools. IJ subsequently challenged the programs religious exclusion to secure the fundamental right of parents to choose their childrens education. We are representing three Colorado families in this case. Gaddy v GA Dept of Revenue. In May 2014, we intervened in a law suit to defend Georgias long-standing scholarship tax-credit program. Our opponents challenged the program on the grounds that it violates the state constitutions ban on providing public support to religious institutions and that the Legislature is limited to supporting only the public school system. In February 2016, the court ruled that because 100 percent of the program funds are raised from private donors and given to parents to spend at a school of their choice-regardless of whether they choose a religious or non-religious private school for their children-the program is entirely constitutional. Friend of the Court Briefs. In addition to litigating the above-described cases, the Institute for Justice filed amicus briefs in the following cases between July 1, 2015 and June 30, 2016: Zweber v Credit River Township; U.S. v Batato (MegaUpload); CCP v Harris Friedrichs v California Teachers Association; Arrigoni Enterprises v Town of Durham, CT; U.S. v Bednar; Delano Farms v California Table Grape Commission; Wollschlaeger v Governor of Florida; Boardwalk at Daytona Development, LLC v Panormitis; K Pspalakis, et al; Commonwealth of Pennsylvania v 1997 Chevrolet; Trinity Lutheran Church of Columbia, Inc. v Pauley; Griepentrog v Ehlinger; Horne v Polk; Delaware Strong Families v Denn Milewski v Town of Dover.</p>